

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

IN RE: Gray Matter Holdings Inc.,	)	Case No. 23-41366
	)	
Debtor in Possession.	)	Chapter 11
	)	
	)	Judge Tiiara N.A. Patton
	)	

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**NOTICE OF SUBSTITUTION OF COUNSEL FOR DEBTOR GRAY MATTER  
HOLDINGS INC.**

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Pursuant to Local Rule 2091-1(b), Notice is hereby given that Attorney Eric H. Zagrans is hereby substituted as Counsel for the Debtor in place of Attorney Thomas W. Coffey.

Respectfully submitted,

/s/Eric H. Zagrans  
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*Appearing Counsel*

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*Withdrawing Counsel*

GRAY MATTER HOLDINGS INC.

By:   
Anthony J. Davian, President

### **CERTIFICATE OF SERVICE**

I hereby certify that the foregoing Notice of Substitution of Counsel for the Debtor was served on Lauren C. Schoenwald, Trial Attorney for the United States Trustee, and upon all other parties receiving electronic service via the Court's electronic case filing system on January 19, 2024.

/s/Eric H. Zagrans  
Eric H. Zagrans (0013108)